

February 11, 2009

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

RE: Case # 05-44481, Document #14705; Motion to Cancel OPEB for all retirees

Honorable Judge Drain:

Please accept this correspondence as our formal **OBJECTION** relative to the above-captioned case and motion filing. Document #14705 was filed by Delphi Corporation on February 4, 2009 asking this court to cancel all health insurance benefits (OPEB) against over 15,000 current retirees of the debtor.

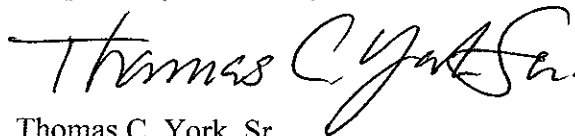
Since filing for bankruptcy, Delphi has offered early retirement packages for salaried employees to promote a reduction in salaried employee headcount, which reduced fixed expenses for Delphi. The initial early retirement packages were offered early in 2004 and continue to this day. While some of the early retirements were compulsory, the majority of these retirements were selective and voluntary.

For those of us who had a choice, the decision to retire early was absolutely influenced by the level of benefits offered in exchange for retirement. The continuation of health care benefits and life insurance were the most compelling considerations. Elimination of these benefits is in direct conflict of the early retirement packages and would have a detrimental effect and cause unreasonable hardship on those retirees that accepted the early retirement while reasonably relying on the offer and promises of continued benefits made by Delphi.

Certainly, this court must conclude that Delphi has other alternatives to restructure and refocus their efforts to achieve the desired results of reducing expenses in an effort to successfully emerge from bankruptcy protection. It is important to note, where Delphi has failed to do so, that the cost of health care for retirees and their spouses is approximately \$900.00 per month, or nearly 25% of their net retirement compensation.

Therefore, based on the foregoing we respectfully request that this court DENY the MOTION filed by Delphi Corporation in Document # 14705 and allow for the continuation of benefits for all Delphi retirees that are otherwise affected by this motion.

Respectfully submitted,



Thomas C. York, Sr.

On behalf of all affected salaried retirees from Delphi
Corporation, Sandusky, Ohio Operations